

**SSB 6007** - S AMD 409

By Senator Prentice

On page 3, beginning on line 16, strike all of section 6 and insert the following:

**"NEW SECTION. Sec. 6.** (1)(a) The commissioner shall revoke the option for an Indian tribe or tribal unit to make payments in lieu of contributions as described in section 5 of this act if the Indian tribe or tribal unit: (i) Did not make payments, including assessments of interest and penalties, required under this chapter within ninety days of receipt of statement; or (ii) entered into an approved agency deferred payment contract, and was not in compliance with the contract on the cut-off date, as authorized in chapter 50.29 RCW. The revocation shall begin on January 1 of the first calendar year after the Indian tribe or tribal unit meets these conditions, and shall continue until the option is reinstated as described in (b) of this subsection.

(b) The commissioner shall reinstate the option if, as of the cut-off date, an Indian tribe or tribal unit whose option was revoked as described in (a) of this subsection: (i) Paid contributions owed in the current calendar year when due; and (ii) made required payments, including assessments of interest and penalties, for any preceding calendar years. The reinstatement shall begin on January 1 of the first calendar year after the Indian tribe or tribal unit satisfies these conditions.

(2)(a) Services performed for an Indian tribe or tribal unit are not services in "employment" for purposes of sections 2 and 3 of this act if:

(i) The Indian tribe or tribal unit elected to make payments in lieu of contributions, had the option revoked, and has not met the conditions for reinstatement of the option; and

(ii) The Indian tribe or tribal unit either: (A) did not make required payments, including assessments of interest and penalties, within one hundred eighty days of receipt of statement; or (B) entered into an approved agency deferred payment contract, and was not in

1 compliance with the contract on the last day of the current calendar  
2 quarter.

3 This revocation of coverage shall begin on the first day of the  
4 first calendar quarter after the Indian tribe or tribal unit meets  
5 these conditions, and shall continue until coverage is reinstated as  
6 described in (c) of this subsection.

7 (b) Services performed for an Indian tribe or tribal unit are not  
8 services in "employment" for purposes of sections 2 and 3 of this act  
9 if:

10 (i) The Indian tribe or tribal unit is a contribution-paying  
11 employer; and

12 (ii) The Indian tribe or tribal unit either: (A) did not make  
13 required payments, including assessments of interest and penalties,  
14 within one hundred eighty days of receipt of statement; or (B) entered  
15 into an approved agency deferred payment contract, and was not in  
16 compliance with the contract on the last day of the current calendar  
17 quarter.

18 This revocation of coverage shall begin on the first day of the  
19 first calendar quarter after the Indian tribe or tribal unit meets  
20 these conditions, and shall continue until coverage is reinstated as  
21 described in (c) of this subsection.

22 (c) The commissioner may reinstate coverage if the Indian tribe or  
23 tribal unit has made required payments, including assessments of  
24 interest and penalties. This reinstatement of coverage may begin on  
25 the first day of the first calendar quarter after these payments are  
26 made.

27 (3)(a) The commissioner shall immediately notify the United States  
28 internal revenue service and the United States department of labor if  
29 an Indian tribe or tribal unit does not make required payments,  
30 including assessments of interest and penalties, within 90 days of  
31 receipt of statement.

32 (b) The commissioner shall immediately notify the United States  
33 internal revenue service and the United States department of labor of  
34 any revocation or reinstatement of the option to make payments in lieu  
35 of contributions under subsection (1) of this section or any revocation  
36 or reinstatement of coverage under subsection (2) of this section."

1       **EFFECT:** Requires the commissioner to revoke the option to make  
2       payments in lieu of contributions beginning with the next calendar  
3       year if an Indian tribe or tribal unit does not make required  
4       payments within 90 days of receipt of its statement, or was not in  
5       compliance with an approved agency deferred payment contract on  
6       the cut-off date.

7       Services performed in the employ of an Indian tribe or tribal unit  
8       are not covered employment beginning with the next calendar  
9       quarter if the tribe or tribal unit does not make payments in lieu  
10      of contributions within 180 days of receipt of its statement, or  
11      was not in compliance with an approved agency deferred payment  
12      contract on the last day of the current calendar quarter.

13      Permits the option to make payments in lieu of contributions and  
14      the coverage for services performed for the Indian tribe or tribal  
15      unit to be reinstated in specified circumstances.

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